RECEIVED IN THE UNITED STATES PATENT AND TRADEMARK OFFICE CONTRAL FAX CENTER

JUN 2 2 2004

Application of:

Girish Dalal et al.

United States Serial No.:

10/616,421

Filed:

July 9, 2003

For:

Polyolefinic Pipe Having a Chlorinated Polyolefinic Hollow Core

Commissioner for Patents

P. O. Box 1450

Alexandria, VA 22313-1450

REVOCATION OF POWER OF ATTORNEY AND APPOINTMENT OF NEW ATTORNEY

Registrant hereby revokes all previous appointments and appoints:

Name of Agent:

Thoburn T. Dunlap

Reg. No. 31,246

Name of Attorney:

Joe A. Powell

Reg. No. 28,108

Address:

Noveon IP Holdings Corp.

9911 Brecksville Road

Cleveland, Ohio

44141-3247

to transact all business in the United States Patent and Trademark Office in connection with the above captioned matter.

ALL TELEPHONE CALLS are to be directed to Joe A. Powell at 216-447-5716.

ALL CORRESPONDENCE is to be addressed to Noveon IP Holdings Corp.; 9911 Brecksville Road; Cleveland, Ohio 44141-3247.

Please add Customer Number 37535 to your records for United States Serial No. 10/616,421.

Assistant Secretary

Noveon IP Holdings Corp.

9911 Brecksville Road

44141-3247

Cleveland, Ohio

216-447-5716

June 22, 2004

Telephone No.: